

### Licensing Board for Contractors

2525 Quail Drive, Baton Rouge, LA 70808  
(225) 765-2301 • [www.lslbc.louisiana.gov](http://www.lslbc.louisiana.gov)

Licenses contractors or builders constructing commercial roads or buildings costing \$50,000 or more. Licenses hazardous waste contractors with contracts of \$1 or more.

### Office of Workforce Development, Department of Labor

1001 North 23rd, Baton Rouge, LA 70804  
(225) 342-3111 • [www.ldol.state.la.us](http://www.ldol.state.la.us)

Regulates employment agencies, worker's compensation, and unemployment insurance benefits.

### Department of Environmental Quality

602 North 5th St., Baton Rouge, LA 70802  
(225) 219-3855 • [www.deq.louisiana.gov](http://www.deq.louisiana.gov)

Regulates pollution control and issues permits to any business that emits particles or gasses into the air, water, or land.

### Office of Motor Vehicles

#### Department of Public Safety

7979 Independence Blvd., Baton Rouge, LA 70806  
(877) 368-5463 • [www.omv.dps.state.la.us](http://www.omv.dps.state.la.us)

Licenses motor vehicle dealers; collects taxes on the sale, use, and rental of motor vehicles and mobile homes.

### Department of Transportation and Development

1201 Capitol Access Rd., Baton Rouge, LA 70802  
(225) 379-1100 • [www.dotd.louisiana.gov](http://www.dotd.louisiana.gov)

Regulates the use of state highways and are as adjacent to them; issues licenses for construction in these areas.

## IV. LOUISIANA DEPARTMENT of REVENUE CONTACT INFORMATION

### MAIN OFFICE

617 North Third Street  
Baton Rouge, LA 70802-5428

Department Information .....	(225) 219-2112
Taxpayer Services – New Businesses .....	(225) 219-7318
Corporate Income and Franchise Taxes ....	(225) 219-0067
Excise Taxes .....	(225) 219-7656
Personal Income Tax .....	(225) 219-0102
Sales Tax .....	(225) 219-7356
Severance Tax .....	(225) 219-7656
Tax Forms .....	(225) 219-2113
Withholding .....	(225) 219-0102

## DEPARTMENT of REVENUE REGIONAL OFFICES

### Alexandria

Room B-100  
900 Murray St.  
Alexandria, LA 71301  
(318) 487-5333

### Baton Rouge

Suite 200  
8549 United Plaza Blvd.  
Baton Rouge, LA 70809  
(225) 922-2300

### Lafayette

Brandywine III, Suite 150  
825 Kaliste Saloom Rd.  
Lafayette, LA 70508  
(337) 262-5455

### Lake Charles

Suite 1550  
One Lakeshore Dr.  
Lake Charles, LA 70601  
(337) 491-2504

### Monroe

Room 105  
122 St. John St.  
Monroe, LA 71201  
(318) 362-3151

### New Orleans

Suite 2100  
1555 Poydras St.  
New Orleans, LA 70112  
(504) 568-5233

### Shreveport

1525 Fairfield Ave.  
Shreveport, LA 71101  
(318) 676-7505

### Thibodaux

1418 Tiger Dr.  
Thibodaux, LA 70301  
(985) 447-0976

## DISTRICT OFFICES

### Dallas, Texas

Suite 315-LB#15  
4100 Spring Valley Rd.  
Dallas, TX 75244  
(972) 701-9682

### Houston, Texas

Suite 325  
5177 Richmond Ave.  
Houston, TX 77056  
(713) 629-8335



# LDR

*Contributing to a better quality of life.*

Louisiana Department of Revenue  
Post Office Box 201  
Baton Rouge, LA 70821-0201  
[www.revenue.louisiana.gov](http://www.revenue.louisiana.gov)

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# New Business Guide

LOUISIANA  
DEPARTMENT  
of REVENUE

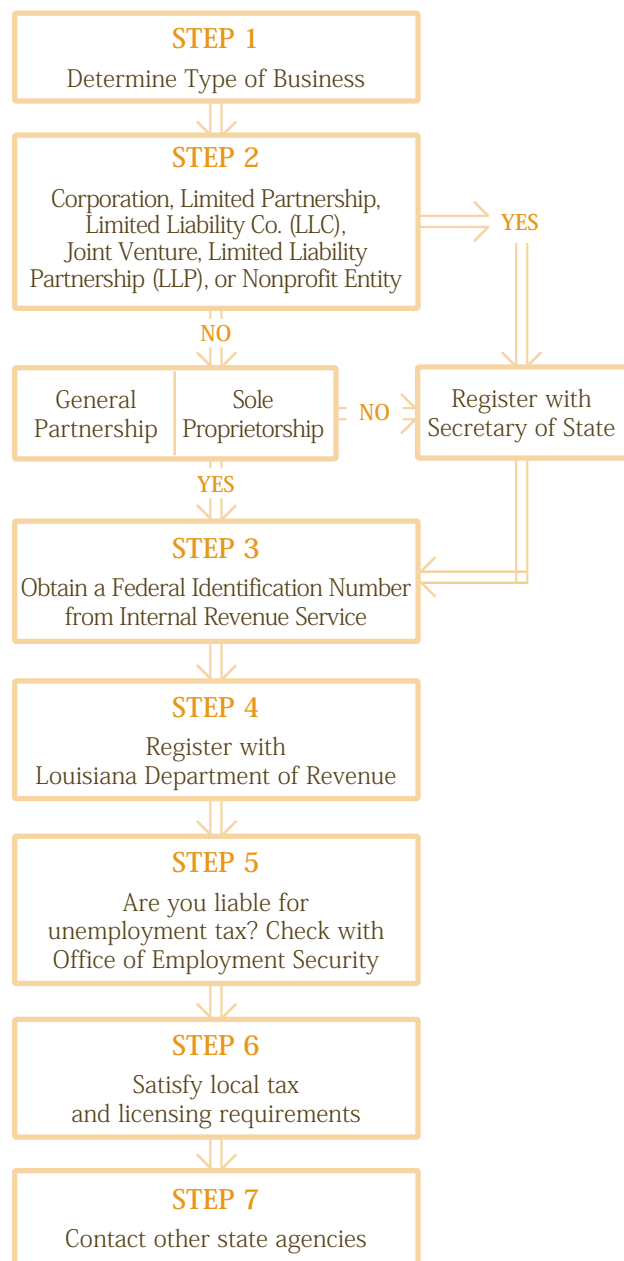
April 2007



## I. INTRODUCTION

New businesses operating in Louisiana are required to register with several state and local agencies. The Department of Revenue has designed this brochure to help guide you through this process.

## II. FLOW CHART of REGISTRATION PROCESS



## III. STEPS for REGISTERING a NEW BUSINESS

### STEP 1:

**Determine your Business Entity Type.**

- Sole Proprietorship
- General Partnership
- Limited Partnership
- Limited Liability Company (LLC)
- Corporation
- Other (e.g., Joint Venture, Limited Liability Partnership (LLP), Nonprofit Entity)

### STEP 2:

**Register with the Louisiana Secretary of State, Commercial Division, if applicable. (See chart.)**

If you are a sole proprietor or a general partnership, skip this step and go to Step 3. A general partnership is defined as an entity involving more than one individual owner, and each general partner is liable for all the debts of the partnership. If your business is not a sole proprietorship or a general partnership, contact the Secretary of State at (225) 925-4704, 3851 Essen Lane, Baton Rouge, LA 70809, or go to their website at [www.sos.louisiana.gov](http://www.sos.louisiana.gov) for more information.

### STEP 3:

**Determine if you are required to obtain a Federal Employer Identification Number (FEIN).**

You are required to obtain an FEIN, also known as a Federal Tax Identification Number, if you meet any of the following conditions:

- Your business has at least one employee.
- You operate your business as a partnership or a corporation.
- You file federal Employment or Excise returns.
- You withhold taxes on income, other than wages, paid to a nonresident alien.
- Your business is a limited partnership, joint venture, limited liability company (LLC), limited liability partnership (LLP), a nonprofit entity, a farmer's cooperative, or a trust.
- Your banking institution requires a Federal Tax Identification Number to open an account.

### STEP 4:

**Determine if you are liable for Louisiana Department of Revenue taxes.**

Contact the Taxpayer Services Division at (225) 219-7318 or the Department of Revenue's web site at [www.revenue.louisiana.gov](http://www.revenue.louisiana.gov) for information and a registration application, Form R-16019. Additional information may also be obtained from any of the regional or district offices listed on the back of this brochure.

### STEP 5:

**Determine if you are liable for unemployment tax.**

You must obtain an application form for your Unemployment Insurance Tax Number. This form, called a Status Report, is available from the Louisiana Department of Labor, Office of Employment Security. Complete this form and return it to the Office of Employment Security to determine if you are responsible for unemployment tax. If you have any questions about your liability, contact the Employer Status Unit, Louisiana Department of Labor, Office of Employment Security, (225) 342-2977, 1001 N 23rd Street, P.O. Box 94186, Baton Rouge, LA 70804-9186 or at their website, [www.laworks.net](http://www.laworks.net).

### STEP 6:

**Determine if you are liable for local government taxes.**

Regardless of the type of business, one or more local licenses may be needed. You must contact your local tax collecting authority to determine which licenses you may need. For local sales tax offices and tax rates go the Louisiana Association of Tax Administrators's website: [www.laota.com](http://www.laota.com).

### STEP 7:

**Contact other state agencies to determine which licenses or permits apply.**

You may need to contact other state agencies and boards. Information on permits, registrations, or license requirements may be obtained from the Secretary of State, First Stop Shop, 3851 Essen Lane, Baton Rouge, LA 70809, (225) 922-2675 or 1-800-259-0001. [www.sos.louisiana.gov/comm/fss/fss-index.htm](http://www.sos.louisiana.gov/comm/fss/fss-index.htm)

Listed below are state agencies that administer particular licenses, permits, or have registration requirements for various occupations and business activities in Louisiana. This is not an all-inclusive list.

#### **Department of Agriculture and Forestry**

5825 Florida Boulevard, Baton Rouge, LA 70806  
(225) 922-1234 • [www.ldaf.state.la.us](http://www.ldaf.state.la.us)

Regulates anyone involved in the production, marketing, or distribution of agricultural or food products, and registers every pesticide manufactured, distributed, sold, offered for sale, used or offered for use in Louisiana.

#### **Alcohol and Tobacco Control, Department of Revenue**

8549 United Plaza Boulevard  
Baton Rouge, LA 70809, (225) 925-4041  
[www.atc.rev.state.la.us](http://www.atc.rev.state.la.us)

Regulates businesses involved in the production, distribution, storage, transportation, and/or sale of alcoholic beverages.